App. F. IX-4

Previous References.

file No 275-32 (1-5)
38-32.
275-32 (8-13)

1943-44
(Legis)

File No, 25

Serial Nos. 1

Later References.

46

GENERAL AND REVENUE SECRETARIAT

Serial Nos. 1.

Part B for Feb. 1944

SUBJECT

The Mysore Amusements and Betting Taxes and Stamp duties (War Surcharge) (Emergency Act 1943

Do.

See compiler. Mysore Gazette

Order No. RL 398. Legis 25-43-1 Date 17th Nov 43

Orders that the Mysore Amusements and Betting Taxes and Stamp duties (War Surcharge) (Emergency) Act 1943 be published as Act No LIII of 1943

2V.
2.44

7765

Subd

GEN. REV. SECRETARIAT
24 JUNE 1943
G. BRANCH.

These Cuttings may be
Send to the Frnd. Branch
for favour of reference and
further action, if any, of
approved
JGP
24/6/43

SECY. LEGISLATIVE
ASSEMBLY
2 JUL 43
GOVT OF INDIA

Frnd: Branch)

This is a matter to be dealt
with in d.s.G. Br in connection
with the work of Br.
If approved this will be referred
to d.s.G Br

By
for personal.
[will be
on to the Law
for favour of

D. No 4683 1/6

Indian Express Dated 16-6-43.

U. P. Govt.'s Move To Combat Inflation

ENTERTAINMENT TAX TO BE DOUBLED

LUCKNOW, June 12.

In order to combat inflation in the United Provinces the Governor has decided to enact the U. P. Entertainment and Betting Tax (war surcharge) Act to supplement the U. P. Entertainments and Betting Tax Act of 1937.

The Act empowers the Government to impose a surcharge to a maximum of a hundred per cent on the present rate of tax prescribed in the Act.

It is pointed out that the proceeds of this and other measures are not designed as revenue producing measures but to check inflationary tendencies. The proceeds of this increased taxation will accrue to the post-war reconstruction fund for expenditure after the war.

The Act will extend to all parts of the U. P. where the U. P. Entertainments and Betting Tax Act of 1937 applies. The Act will come into force with effect from June 21.

By a subsequent notification in the official Gazette the rate of the tax has been doubled with effect from June 21.

Submitted for perusal 16/6/43

Min Ed (Secy Secretary) 16/6/43

Dewan

16/6/43

Dec 21/6/43

G.R.S. III—3]

ROUTINE NOTES

[To be used only for notes, requisitions, etc., not intended for permanent record.]

Smad. This Act seems to be a temporary war measure as it proposes to empower Govt to raise a war surcharge the proceeds are proposed to be earmarked towards post war reconstruction work after the war.

If approved, the Legislation Section will be asked to furnish a copy of the existing Act in force and also advise if a similar supplementary tax can be introduced on the same lines as in British India

or

24/6/41 Pl put up a copy of the Income Entertainments Tax

a Manual on the subject Soon

Sd/- with a copy 5/7/41

N. B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

WD 078—GPH—30,000—25-7-40.

4)

12

A copy of the Amusements Tax Manual is putting.

According to Sec 14 of the Act, the proceeds of the entertainment tax in any local area may be applied according to rules or orders made by the Govt. between the local authority & the Govt, subject to the deduction of such expenses incurred by the latter towards the cost of collection of the tax and prior administration of the Act.

Kind reference is invited to Govt. of India, Finance Dept. No. 8(3)-F(X)/34 dated 7.X.1934 (copies sent to all Provincial Governments) in connection with the Amusements Taxation Rules framed by Travancore Darbar, which is understood to be in force in the Travancore State. It has been observed that a rate equal to 12½% of the net receipts, exclusive of the commission allowed to ticket vendors may be reached on account of the cost of collection etc and the balance may accrue to the local body concerned according to Section 3 of the Act, Tax shall be charged at a rate not exceeding 25% on all payments for admission to any entertainment, provided that the tax shall not be less than annas

It is reported that in the U.P. the Govt have been contemplating to place on the statute book

G.R.S. III—3]

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

7665/L

5)

an amending Act to the Enfranchisement of Betting Act, empowering the Govt to increase the tax to a maximum of whatever percentage the existing rate may be. Consideration is whether Govt will not stand to gain anything if the tax is enhanced, as increased rate would be a deterrent to the local bookmakers. It does not appear necessary to enhance entertainments tax

for orders

Law 8/7/43

16 please bring up in person

Law 8/7/43

17 The Govt is not to gain by the increased rate has been received

SECY. LAW DEPT. 8/7/43 GOVT OF MYSORE

N.B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

6)

R.D. 4713

7765

G.R.S. III—3]

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

Income and Municipal Council Purchase Tax Act

Acs 12-7-43

Jt Secy

W.C

18 The surcharge of 100% is not to be imposed as a revenue producing measure but as an anti-inflationary measure, the proceeds thereof being funded

19 This is also one of the items proposed by the Residency as a deflationary tax.

20 The point requires further consideration, and a note may be put up early for submission to the Dewan

Law Secy

W/C 13.7.43

Acs 13-7-43

N.B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

24) It will be seen from the Betting Duty Bill that the question of Betting Tax being entrusted to also included. Papers relating to Betting Tax are dealt with in the Financial Branch to which this file may be transferred. Whatever orders are passed in regard to betting tax may be made applicable to the Entertainments Tax also.

25) [illegible] to pay 18% [illegible] notes, paper, according to [illegible] the question [illegible] of a technical nature, based [illegible] financial principle. The [illegible] Branch is not also aware [illegible] the papers referred to at para 24 of [illegible] therefore be referred to the financial Branch for favour of further action.

Secretary) Sir 13/7/43

26) This is a matter for the Finance Department to deal with.

Sir Ecc 13-7-43

27) This question has to be dealt with as it arises. I would like to mention that if the levy of entertainment tax has not been

Continuation Sheet. File No. Current No. 7765 of 7 Page 8.

dealing with the Excise Section, and
specifying the different purposes relating
to this levy shall have at least
been put into force for which this
may be done under the new
Laws (Excise) Act
15-7-47
11 Days

b) The copy of the Amusements Tax
manual which was put up herewith contains the
Act & the rules thereunder and the executive orders
passed thereunder from time to time.

The previous file in which the levy has been
covered is put up below

Dealing with refer to the above orders

m 21-7-47

c) The following files are put up:-

1) Legis 38-32-1 to 6 relating to the passing
of the Act No VIII of 1932 re
Tax on Amusements & Entertainments

2) ml 295-32-1 to 3 introducing the
above Act into certain Municipal Towns in the State
and publishing certain rules

3) ml 295-32 [illegible] 13 - applying the
Act to Municipal Towns in question mysore
Levied

4) the important orders issued under

7761/2

the Act are contained in the Copy of the Manual put up herewith.

Refer para 24 Supra

Law Secy for M. (J&C)
1-8-43

Jai Secy
4/8

SECY. L. & J. DEPT. 1112 31/7/43 MYSORE

FINANCIAL SECRETARY 625 U.O. No. Fl. 625 2 AUG 1943 MYSORE

It is stated above that the subject of the levy of betting tax was dealt with in the Fl. Board. If so, those papers may be put up. A/S, F.B. will take up this question and put up a draft Bill for Consideration, obtaining, if available, a Copy of the U.P. Amending Act.

1/8/43

F.B
Please take extracts with up
9/8

An extract of the notes in the file for stating the Govt's views

Continuation Sheet. File No. / Current No. of Page:

THE AMUSEMENT AND BETTING TAX.

In connection with the adoption of anti-inflationary measures, one of the proposals approved by Government is that a surcharge of 50% over the present rates may be levied in respect of the (i) Amusement Tax and (ii) the Betting Tax.

(Papers Submitted to H.H)

2) In the file placed below, the question as to which administrative secretariat has to take further action in the matter has been under discussion. Questions relating to Amusement Tax are being dealt with in the L.S.G. Branch which has to be considered to be the administrative Department for administration of this tax. Re: Betting Tax, the first set of rules under the Regulation appears to have issued from Income-Tax Section in 1932. This tax has, however, no manner of relationship with the administration of income-tax and it is not clear why the rules were issued from the Income-Tax Section. Applications for exemption from the tax are, however, being dealt with in the Court Section all along subsequently.

3) As the principles on which legislation has to be undertaken have, however, been already decided upon in respect of both these taxes, the further action to be taken is only to draft the necessary legislation and the matter is one mainly concerning the Legislative Department. The Legislative Section may, therefore, be requested to kindly take needful action in regard to amending the law so as to increase the Amusement and Betting Taxes by levy of a surcharge of 50% over the present rates.

SECY. LAW DEPT. 2419 1943 GOVT OF MYSORE

1/9

1/2)

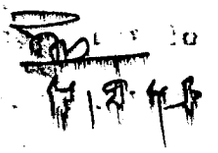
5) Please put up immediately
a Copy each of

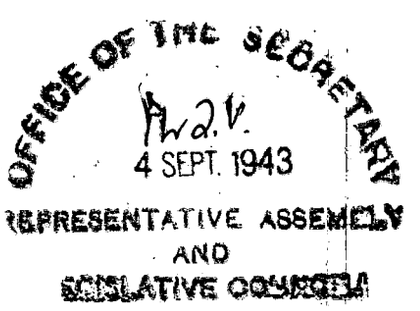
1. Amusements Tax Act
(and manual if available)

2. Betting Taxes Act

3- Rules under (1) & (2) if available

4. U.P. Act referred to : The U.P. Gazette
Should contain it. See June issues Paragraphs





Copies of the Mysore Amusements Tax Act 1932 and the Betting Tax Act 1932 are herewith put up.

Spare copies of Rules under these Acts are not available, but collections containing Notifications and executive orders issued under them are placed in the file

Flag(A) U.P. Gazette containing the U.P. Entertainments and Betting Tax (War Surcharge) Act, 1943 is also put up for reference.

6/9/43

7) A draft Bill is put up for Consideration under this Bill surcharge can be imposed in respect of entertainment tax, totalisator and betting taxes and stamp duties on instruments the amount or value of the subject matter whereof exceeds Rs 2000/-.

1. Amusements Tax Act
2. Betting Taxes Act
3. Stamp Act

8) As none of the 3 Acts are proposed to be amended 3 separate Bills have not been put up. Surcharge being the principal object of the Bill, one Bill appears to be the most appropriate form.

9) In clause 4, the words "ad Valorem duty" is put in advisedly so as to exclude instruments the amount or value of whose subject matter may exceed 2000/- but are nevertheless liable only to nominal duty (ex. Pro. note payable on demand).

10) The file will, after the Bill is approved, be sent to the Financial Branch for further necessary action

Secy (RA-de) 7.9.43

SECY. LAW DEPT. 1636 1943 GOVT OF MYSORE

11) BXR 8.9.43

Law Secy

12) Ans 9-9-43 BXR 9-9-43

13) Asst Secy (in Bdr WC)

Pl. submit draft

9/9

14) ~~The~~ In connection with the ~~to~~ Anti-Inflationary measures separately under consideration, the approval of H.H. has been obtained to the levy of :—

(i) Surcharge of 25% Stamp duty in cases where the amount exceeds Rs 2000;

(ii) Surchary of 50% over present rates in respect of Entertainment & Betting Taxes.

15) The Scale of Stamp duties is fixed in the Stamp Act itself. Re: Entertainment (Amusement) Tax; and Betting Tax:, the respective Acts prescribe "maximum" rates of tax, and ~~the~~ Govt. have power to notify the actual rates to be paid, from time to time, within this limit. (The proceeds of the Entertainment Tax seem to go to local bodies & its adm^n. is dealt with in the L.S.G. Br)

16) The Legislative Section, which was requested to take necessary action to give effect to the above decision re: levy of ~~of~~ Surcharges, has furnished the draft of a Bill dealing with all the three taxes levied under three separate enactments. In this Bill,

WD 01809—GPB—60,000—26-1-43

Serial No.

~~Authority~~ power is vested in Govt:—

i) to levy of a Surcharge "not exceeding one quarter of the duty", in respect of any instrument chargeable with ad valorem duty under the Stamp Act

and (ii) to levy a surcharge on the rates of Entertainment Tax and Betting taxes (as notified by Govt. under the relevant Acts), "not exceeding the rate so fixed."

17) This seems to give power to Govt. to levy a Surcharge up to 100 per cent, and it is left to Govt. by notification to actually levy a Surcharge of 50 per cent only, as contemplated

18) A separate single enactment dealing with Surcharge on all the three taxes would seem to be appropriate, as serving to emphasise the nature of the levy (as a temporary war levy). Further, the proceeds of the Surcharge on the *Entertainment Tax need not go to the ~~Municipal~~ local bodies (the tax itself is given to them) as this is a separate levy. The proceeds of the Surcharge are also intended to be funded and not made available for routine adm^n. expenses.

NOTE—Cont. Sheet.

WD 04155—GPB—55,000—23-10-41

838

Amusements and Betting Taxes and Stamp Duties Act

File No. of 194 . General and Revenue Secretariat

Serial No.

9) A statement of Objects may also be attached ~~~~ on the lines of the one attached to the Q.P. enactment (H.Q).

10) The Bill may, if necessary, be ~~~~ circulated to Council & submitted to H.H. It is for consideration whether it may issue as an "Emergency Act", or may be put through the legislatures in the usual course. Perhaps the former procedure may be more convenient.

QA.
14/9

A Finlay

11) The ~~~~ matters dealt with in the Bill relate to several Branches of the Secretariat Amusement Tax Section relates to S.S.Q., Betting to Portfolio and Stamps to Finance Branches. It is desirable that all these matters be dealt with in one Branch in consultation with others. If there is no objection,

The Law Secy. who is in charge of both L.S.G. and Prot.n Branches may deal with this file.

22) There is still time to put this before the Assembly Session which the Maharaja Law Secy

23) L.S.G & Prot.n Branches for immediate note. (CS) Secy. Law Dept. 228 15/9/43 Govt of Mysore

Secy. Law Dept. 3 Govt of Mysore

24) A draft Declaration of General Principles of the Bill and a Financial note are put up herewith for orders.

Secy. Law Dept. 16/9/43

Secy. Law Dept. 16/9/43

Secy. Law Dept. (PS MC) 16/9/43

Rec'd 17/9

L.D.R.36 17.9.43

25) Draft Statement of General principles is put up.

26) The draft Amending Act seems satisfactory as it stands. The Words should be prefixed to the Schedule to the brackets and figures (1) (2) (3) (4) (5) (6) in the heading in column (1) of the Schedule to the Act.

Clause (2) of Section 4 of the

Draft Act Bill requires to be passed
as follows: (2) It shall come into force
on such date as the Government may by
notification in the Official Gazette
appoint in this behalf.

27) Three different bills
must be introduced in
this session and passed
before

28) The file referred to in
para 3 may be put up

23-9-43

29) In case of urgency
he may even pass orders
as to file before receipt of
independent of missing
Act.

30) There will be no time
for placing before the
next N.A. instead of
waiting for the next
session when he may pass an
ordinance act now

this file is sent back
under circulation
to ministers, after
for perusal of
its orders
may be sent for
Lawler's perusal
on its receipt.

31 The Jui Sec'y may put up a note on the Bill

Jui Sec'y
W.C

23-9-43

32) I have nothing to add to what is already stated in the office notes re: the points agreed to in connection with the adoption of anti-inflationary measures.

33) The main file relating to that question is, I understand, under circulation to Ministers for perusal of His Highness' orders, and it will be sent for perusal of Law Secretary also soon after receipt.

34) If there is no time for placing the Bill before the Representative Assembly, it may be passed as an emergent Act as suggested.

35) Necessary further action may be kindly taken in the matter by the Law Secretary as already suggested by me in para 21.

Law Secy
W/C

25/9/43

36 The Jui Sec'y dealing with the main file has taken action. Legislation has submitted the Bill after the Ad. Sec'y does the necessary Legislation will do the work relating to it.

Jui Sec'y
W.C

25-9-43

37) The file was not sent to Law Secretary as Legislative Secretary, but also as Administrative Secretary for L.S.G. (& Protection) which deals with Amusements Tax, etc. (He is in charge of both Legislative as well as other administrative Departments).

SECY. LAW DEPT. 27 OCT 1943 GOVT OF MYSORE

Law Secy
19/10/43

PM
25/10/43

38) Financial Bills are dealt with by the Fin Secy as the main file is being processed. Papers may also be dealt with there

Fin Secy
27-9-43

39) This is no use in Continuing this Controversy further, the matter will have to be pursued further in the Fd. Secy's Court by the party if his legal advisers think it desirable

as interests of Govt will suffer.

PM
22/9/43

(10) The necessary of govt. is to levy a Surcharge of 25 per cent on Stamp Duty, and of 50 per cent on Amusements & Betting Taxes. In the Draft consolidated Bill put up by the Legislative Section, power is taken to levy a Surcharge "not exceeding 25 p.c" in the case of Stamp Duty, and not exceeding 100 per cent in the case of the other two taxes. Perhaps, it would be in keeping with the intentions of Govt. to definitely indicate in the Act itself the amount of the Surcharge as decided rather than to leave it to be fixed by a supplementary notification.

(11) The preamble of the Bill will have also to be slightly modified as an Emergency Act is proposed. A draft Statement of General Principles is also put up, but since the Emergency legislation is contemplated, this Statement appears unnecessary.

Unnecessary? PM

(12) In paras 27 & 29, Mr Lawley has suggested that three separate enactments would be more appropriate. Three separate draft Bills are also put up accordingly as an alternative, along with a consolidated single enactment. Whichever alternative is deemed suitable, may be adopted.

Issued of

WD 9972—GPB—10,000 -21-10-42

28/9

Jw

49) In the case of Entertainment and Betting Taxes, the intention of Govt. is to levy the Surcharge at the rates of 50% of the taxes, and it is unnecessary to propose a rate not exceeding 100% as suggested in the draft of the Legislative Branch. 50 If the draft or drafts put up are approved, the subject may be disposed of by circulation and them submitted to H.H. for sanction.

Flag C

Dewan
Intro. Law Secy] 29/9/43

Rec'd by 1C C.W.on 1/10/43. Ks 1/10/43

OEOY. LAW DEPT. 1943 GOVT. OF MYSORE

51) The Asst Secy Legis will please check these & bring them in person by tomorrow

3-10-43

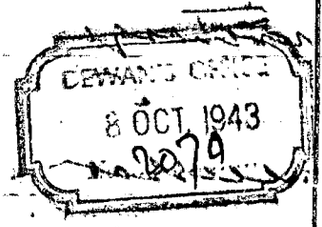
3.10.43

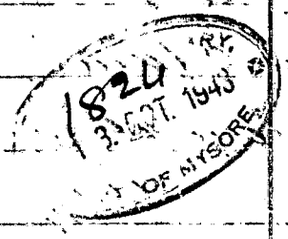
52) The draft Bill put up by the adme Section (Flag A) follows the draft put up by the Legn Section and approved by the Law Secy. It may be approved.

Clause (1)(ii) may perhaps remain. The levy

D838.1 Je

Continuation Sheet. File No. / Current No. 131/M of Page. 2 54





53) BXR 6.10.43

7-10-43 BXR 7.10.43

55) 10/11/43 11-10-43

56) BXR 12.10.43

13.10.43

57)

58) 13/10/43

For Disposal by Circulation. **No. C. 296**

.... 1943.

GENERAL AND REVENUE SECRETARIAT

Council Matter

Subject

59) The Mysore Amusements and Betting Taxes and Stamp Duties (War Surcharge) Emergency Act 1943.

Circulated to the Council of Ministers.

By Order,

.....13th October..... 1943. *Chief Secretary to Government.*

13/10/43

2272. 14/10 **Minister for Revenue and Law.**

2224 14/10 **Minister for Public Works.**

2446 15.10.43 **Minister for Local Self-Government and Public Health.** 15.10.43

Minister for Industries and Commerce & Supplies.

2303 - 16/10 **Minister for Education.**

WD 02720—GPB—500—24-4-43

63) Jaw draft PWS 29.10.43

60) Draft D.S.W agcs. 18.10.43

61) D. S. N is 1 21/10/43

Promulgation of the Mysore Amusements and Betting Taxes & Stamp Duties (War Surcharge) Emergency Act

Continuation Sheet. File No. / Current No. of Page. 27

64) A fair draft is put up

Ks
1/11/43

65) Sd
9 K 1.

Pg
2.11

2486

Finl. Secy.)

Dewan] 66) PW
2.11.43

Submitted to His Highness.

In connection with the measures to be undertaken to combat inflation of currency, it has been decided, with the gracious approval of His Highness, to impose a surcharge of 50 % on the rates of entertainment and totalisator and betting taxes levied under the Amusement and Betting Taxes Acts, 1932, and a surcharge of 25 % on the duty payable on any instrument chargeable with ad-valorem duty under the Mysore Stamp Act, 1900, the amount or the subject of such an instrument exceeding Rs. 2,000/-.

It is proposed to give effect to the above decision by means of emergency legislation and the draft of an Emergency Act prepared accordingly is put up herewith. The draft Act has been agreed to by the Ministers and I solicit the gracious approval of His Highness thereto.

N R Sadhucharya

DEWAN.

Bangalore,
3rd November 1943.

Record of Cases submitted for the Orders of His Highness the Maharaja.

Subject.

Promulgation of the Mysore Amusements and Betting Taxes and Stamp Duties (War Surcharge) Emergency Act, 1943.

No.319

Order.

Chy. Sec. 3

Dy. Sec.

UO 8/11/43 7/11/43

General and Revenue

Secretariat.

SUBJECT:—

Promulgation of the Mysore Amusements and Betting Taxes and Stamp Duties (War Surcharge) Emergency Act, 1943.

(*)

14. All urgent or confidential files returned with His Highness' orders may, in the absence of instructions or indications to the contrary, be ordinarily circulated to the Ministers for perusal after the issue of orders.

16. The Secretaries concerned should see that orders in the cases referred to above are issued at once and that the files are returned immediately after, to the Chief Secretary for circulation to the Ministers.

17. In all other cases, the files will first be circulated to the Ministers at Headquarters and then sent to the Secretariat concerned for the issue of orders.

Circulated to Council of Ministers for perusal of His Highness' orders before/after issue of orders. (*Vide* Rules 14, 16 and 17 of the Subsidiary Rules of the Mysore Government Business Rules.) (*)

Chief Secretary to Government.
9/11/43

Through the Secretary to Government,

Finance and ~~Revenue~~.....Department.

9/11/43

Minister for Revenue and Law. (on p. Le avec)

2830/10/11

Minister for Public Works. 10.11

2964/11/XI

Minister for Local Self-Govt. and Public Health. 11.11.43.

2461/12/11

Minister for Industries and Supplies. 14/11

2949/15/11

Minister for Education. 15/11

Please take immediate action & publish the Bill in tomorrow's issue of the Gazette
17.11.43.

Secretary 15/11/43

Read 17.11.43

Legis. Secretary for further action.
17.11.43

NOTE.—Contn. sheet

WD 0718—GPB—1,000—11-9-42

The gracious assent of His Highness The Maharaja was accorded on the 6th Nov 1943 to promulgate the Mysore Amusements and Betting Taxes and Stamp Duties (War Surcharge)(Emergency Act, 1943.

A draft G.O. directing the publication of the Act as Act No LIII of 1943 is submitted for approval

20.
17/11/43
17/11/43

Secy (RA & LD)
17.11.43

BXR
17.11.43

Law Secy.

May be published

17/11/43

BXR
17.11.43

To The compiler Mysore Gazette

R.L. 398 - Legis 25-43-1 dated 17th Nov 1943 orders the publication of the Act in the Gazette. The Act has been published in part IV of the Mysore Gazette dated 18th Nov 1943.

The file will be sent to the administrative section if approved, draft and connected file to be

20
23.11.43
23/11/43

needed here.

23.11.43

Nov 24

Adee 25.11.43

(Secy RA & LD)

The L.C. office may kindly be requested to kindly send 6 copies of the Emergency Act for perusal before returning.

24.11

6 copies may be sent after receipt of Kan Govt. Kan 24/11/43

L.C. Office)

Secy (RA & LD)

BXR
25.11.43

32

Continuation Sheet. File No. / Current No. of Page.

A spare copy of the Act is placed in the file. The file will be recalled, if approved

AW 4-2-44

OFFICE OF THE REPRESENTATIVE ASSEMBLY

AW 4-2-44

LEGISLATIVE COUNCIL

WD 01809—GPB—60,000—26-1-43

ACT No. LIII of 1943

THE MYSORE AMUSEMENTS AND BETTING TAXES AND STAMP DUTIES (WAR SURCHARGE) EMERGENCY ACT, 1943.

(Received the assent of His Highness the Maharaja on the 3rd November 1943)

Preamble. Whereas the Government of His Highness the Maharaja is satisfied that circumstances exist which render it necessary to take immediate action to increase the rate of tax on Amusements and Betting and on certain instruments chargeable with duty, for purposes connected with the War;

Now, therefore, in exercise of the powers conferred by sub-section (1) of section 31 of the Government of Mysore Act, 1940 (XXVII of 1940);

It is hereby enacted as follows:-

Short title & commencement. 1. (i) This Act may be called the Mysore Amusements and Betting Taxes and Stamp Duties Surcharge (War Emergency) Act, 1943.

(ii) It shall come into force at once.

2. Notwithstanding anything contained in the Mysore Amusements Tax Act, 1932, the Government may, by notification in the Official Gazette, impose a surcharge on the rate of entertainment tax fixed by the Government under section 3 of the said Act;

Provided that such surcharge shall not exceed 50 per cent of the rate so fixed.

3. Notwithstanding anything contained in the Betting Tax Act, 1932, the Government may, by notification in the Official Gazette, impose a surcharge on the rate of totalisator tax and the rate of betting tax notified by the Government under section 3 or section 6 of the said Act, as the case may be:

Provided that such surcharge shall not exceed 50 per cent of the rate so notified.

4. Notwithstanding anything contained in the Mysore Stamp Act, 1900, the Government may, by notification in the Official

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Gazette, impose a surcharge on the duty payable on any instrument which is chargeable with ad valorem duty under the said Act and the amount or value of the subject-matter of which exceeds Rs.2,000/-.

Provided that such surcharge shall not exceed one quarter of the duty payable on the instrument under ~~this~~ the said Act.

STATEMENT OF GENERAL PRINCIPLES.

The Government of His Highness the Maharaja have, under consideration, certain measures designed to combat inflation. One of them is the enactment of an Emergency Legislation with a view to impose a surcharge of 50 per cent on the rates of entertainment and totalisator and betting taxes prescribed in the Amusement and Betting Taxes Acts. 1932 and a surcharge of 25% on the duty payable or any instrument chargeable with ad valorem duty under the Mysore Stamp Act, 1900, and the amount or value of the subject matter of which exceeds Rs.2,000/-.

This measure is not designed as a revenue producing measure but to check inflationary tendencies. The proceeds of the increased taxation are intended to be funded for the utilisation of the post-war reconstruction proposals.

STATEMENT OF GENERAL PRINCIPLES.

The Government of His Highness the Maharaja have, under consideration, certain measures designed to combat inflation. One of them is the enactment of an Emergency Legislation with a view to impose a surcharge of 50% on the rates of entertainment and totalisator and betting taxes prescribed in the Amusement and Betting Taxes Acts, 1932 and a surcharge of 25% on the duty payable or any instrument chargeable with ad valorem duty under the Mysore Stamp Act, 1900, and the amount or value of the subject matter of which exceeds Rs. 2,000/-.

This measure is not designed as a revenue producing measure but to check inflationary tendencies. The proceeds of the increased taxation are intended to be funded for the utilisation of the post-war reconstruction proposals.

Revised Draft of an Emergency Act.

I- Alternative

5

THE MYSORE AMUSEMENTS AND BETTING TAXES AND STAMP DUTIES (WAR SURCHARGE) EMERGENCY ACT, 1943.

Preamble. Whereas the Government of His Highness the Maharaja is satisfied that circumstances exist which render it necessary to take immediate action to increase the rate of tax on Amusements ~~&~~ and Betting ~~&~~ and on certain instruments chargeable with duty, ~~in Mysore,~~ for purposes connected with the War ~~and the period immediately after the War;~~

Now, therefore, in exercise of the powers conferred by section 31 of the Government of Mysore Act, 1940, it is hereby enacted as follows:-

Short title & commencement. 1. (i) This Act may be called the Mysore Amusements & Betting Taxes and Stamp Duties ~~(War~~ Surcharge (War-Emergency) Act, 1943.

(ii) It shall come into force ~~on and from .....~~ at once.

2. Notwithstanding anything contained in the Mysore Amusements Tax Act, 1932, the Government may, by notification in the Official Gazette, impose a surcharge ~~of 50 per cent~~ on the rate of entertainment tax fixed by the Government under section 3 of the said Act, provided that such surcharge shall not exceed 50 per cent of the rate so prescribed or fixed.

3. Notwithstanding anything contained in the Betting Tax Act, 1932, the Government may, by notification in the Official Gazette, impose a surcharge ~~of 50 per cent~~ on the ~~rate~~ of totalisator tax and the rate of betting tax notified by the Government under Section 3 or section 6 of the said Act, as the case may be.

4. Notwithstanding anything contained in the Mysore Stamp Act, 1900, the Government may, by notification in the Official Gazette, impose a surcharge ~~of 25 per cent~~ on the duty payable on any instrument which is chargeable with ad valorem duty under the said Act and the amount or value of the subject-matter of which exceeds Rs. 2,000/-.

Revised draft Emergency Acts

II Alternative

(3 [illegible])

II

6

THE MYSORE AMUSEMENTS (WAR SURCHARGE) EMERGENCY ACT, 1943.

Preamble. Whereas the Government of His Highness the Maharaja ~~is~~ are satisfied that circumstances exist which render it necessary to take immediate action to increase the tax on Amusements in Mysore for purposes connected with the War and the period immediately after the War.

Now, therefore, in exercise of the powers conferred by Section 31 of the Government of Mysore Act, 1940, it is hereby enacted as follows:-

Commencement. 1. (i) This Act may be called the Mysore Amusements (War Surcharge) Emergency Act, 1943.

This seems superfluous in view of section 4 next section. Mr. Smith

(ii) It shall come into force on and from .....

2. Notwithstanding anything contained in the Mysore Amusements Tax Act, 1932, the Government may, by notification in the official Gazette, impose a surcharge of 50 per cent on the rate of entertainment tax fixed by the Government under section 3 of the said Act.

...

THE MYSORE BETTING TAX (WAR SURCHARGE) (Emergency) ACT, 1943.

Preamble.

Whereas the Government of His Highness the Maharaja ~~is~~ are satisfied that circumstances exist which render it necessary to take immediate action to increase the tax on betting in Mysore for purposes connected with the War and the period immediately after the War.

Now, therefore, in exercise of the powers conferred by section 31 of the Government of Mysore Act, 1940, it is hereby enacted as follows:-

Short title & commencement.

1. (i) This Act may be called The Mysore Betting (War Surcharge) Emergency Act, 1943.

[(ii) It shall come into force on and from.....

2. Notwithstanding anything contained in the Mysore Betting Tax Act, 1932, the Government may, by notification in the Official Gazette, impose a surcharge of 50 per cent on the ~~xxx~~ rate of totalisator tax and the rate of betting tax notified by the Government under section 3 or section 6 of the said Act, as the case may be.

THE MYSORE DUTIES (WAR SURCHARGE) EMERGENCY ACT, 1943.

Preamble.

Whereas the Government of His Highness the Maharaja ~~is~~ are satisfied that circumstances exist which render it necessary to take immediate action to increase the rate of duty on certain instruments chargeable with duty, in Mysore, for purposes connected with the War and the period immediately after the War.

Now, therefore, in exercise of the powers conferred by section 31 of the Govemnment of Mysore Act, 1940, it is hereby enacted as follows:-

Short title & commencement.

1. (i) This Act may be called the Mysore Stamp Duties (War Surcharge) Emergency Act, 1943.

[(ii) It shall come into force on and from .....

2. Notwithstanding anything contained in the Mysore Stamp Act, 1900, the Government may, by notification in the Official Gazette, impose a surcharge of 25 per cent on the duty payable on any instrument which is chargeable with ad valorem duty under the said Act and the amount or value of the subject-matter of which exceeds Rs. 2,000/-.

...

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS
THE MAHARAJA OF MYSORE

Order No. Rl 398 Legis 25 43-1 Dated, Bangalore, 17th Nov 1943

Ordered that the accompanying Mysore Amusements and Betting Taxes and Stamp Duties (War Surcharge) (Emergency) Act 1943

which received the assent of His Highness the Maharaja, on the Sixth day of November 1943, be published as Act No. L 111 of 1943, in the *Mysore Gazette*, for general information.

BNR
17-11-43

General Secretary to Government.
Law Department

To

(1) The Compiler, *Mysore Gazette*, for publication in Part IV of the Gazette, in English and Kannada and for supply of spare copies in English and Kannada, as per standing orders.

(2) The Translation Section

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

Order No. RL398 Legis.25-43-1 Dated, Bangalore, 17th Nov. 1943.

Ordered that the accompanying Mysore Amusements and Betting Taxes and Stamp Duties (War surcharge) (Emergency) Act, 1943, which received the assent of His Highness the Maharaja, on the sixth day of November 1943, be published as Act No.LIII of 1943, in the Mysore Gazette, for general information.

Secretary to Government,
Law Department.

To: (1) The Compiler, Mysore Gazette, for publication in Part IV of the Gazette, in English and Kannada and for supply of spare copies in English and Kannada, as per standing orders.

(2) The Translation Section.

ACT NO.LIII OF 1943.

THE MYSORE AMUSEMENTS AND BETTING TAXES AND STAMP DUTIES (WAR SURCHARGE) (EMERGENCY) ACT, 1943.

(Received the assent of His Highness the Maharaja on the 6th day of November 1943).

Preamble. Whereas the Government of His Highness the Maharaja is satisfied that circumstances exist which render it necessary to take immediate action to increase the rate of tax on Amusements and Betting and on certain instruments chargeable with duty, for purposes connected with the war;

Now, therefore, in exercise of the powers conferred by sub-section (1) of section 31 of the Government of Mysore Act, 1940, (XVIII of 1940);

It is hereby enacted as follows:-

Short Title and commencement. 1. (1) This Act may be called the Mysore Amusements and Betting Taxes and Stamp Duties Surcharge (War Emergency) Act, 1943.

(2) It shall come into force at once.

2. Notwithstanding anything contained in the Mysore Amusements Tax Act, 1932, the Government may, by notification in the Official Gazette, impose a surcharge on the rate of entertainment tax fixed by the Government under section 3 of the said Act;

Provided that such surcharge shall not exceed 50 per cent of the rate so fixed.

3. Notwithstanding anything contained in the Betting Tax Act, 1932, the Government, may, by notification in the official Gazette, impose a surcharge on the rate of totalisator tax and the rate of betting tax notified by the Government under

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section 3 or section 6 of the said Act, as the case may be:

Provided that such surcharge shall not exceed 50 per cent of the rate so notified.

4. Notwithstanding anything contained in the Mysore Stamp Act, 1900, the Government may, by notification in the official Gazette, impose a surcharge on the duty payable on any instrument which is chargeable with ad valorem duty under the said Act and the amount or value of the subject-matter of which exceeds Rs.2,000/-.

Provided that such surcharge shall not exceed one quarter of the duty payable on the instrument under the said Act.

(Sd.) N.Madhava Rau

DEWAN.

NOTIFICATION.

Order No. Rl. 398—*Legis.*, 25-43-1, *dated Bangalore, the* 17*th November* 1943.

Ordered that the accompanying Mysore Amusements and Betting Taxes and Stamp Duties (War Surcharge) (Emergency) Act, 1943, which received the assent of His Highness the Maharaja, on the sixth day of November 1943, be published as Act LIII of 1943, in the *Mysore Gazette*, for general information.

C. NARAYANASWAMY NAIDU,
Secretary to Government,
Law Department.

ACT LIII OF 1943.

The Mysore Amusements and Betting Taxes and Stamp Duties (War Surcharge) (Emergency) Act, 1943.

(*Received the assent of His Highness the Maharaja on the 6th day of November 1943.*)

Preamble.

Whereas the Government of His Highness the Maharaja is satisfied that circumstances exist which render it necessary to take immediate action to increase the rate of tax on Amusements and Betting and on certain instruments chargeable with duty, for purposes connected with the war;

Now, therefore, in exercise of the powers conferred by sub-section (1) of section 31 of the Government of Mysore Act, 1940 (XVIII of 1940);

It is hereby enacted as follows:—

Short title and commencement.

1. (1) This Act may be called the Mysore Amusements and Betting Taxes and Stamp Duties Surcharge (War Emergency) Act, 1943.

(2) It shall come into force at once.

2. Notwithstanding anything contained in the Mysore Amusements Tax Act, 1932, the Government may, by notification in the Official Gazette, impose a surcharge on the rate of entertainment tax fixed by the Government under section 3 of the said Act:

Provided that such surcharge shall not exceed 50 per cent of the rate so fixed.

3. Notwithstanding anything contained in the Betting Tax Act, 1932, the Government may, by notification in the Official Gazette, impose a surcharge on the rate of totalisator tax and the rate of betting tax notified by the Government under section 3, or section 6 of the said Act, as the case may be :

Provided that such surcharge shall not exceed 50 per cent of the rate so notified.

4. Notwithstanding anything contained in the Mysore Stamp Act, 1900, the Government may, by notification in the Official Gazette, impose a surcharge on the duty payable on any instrument which is chargeable with *ad valorem* duty under the said Act, and the amount or value of the subject-matter of which exceeds Rs. 2,000 :

Provided that such surcharge shall not exceed one quarter of the duty payable on the instrument under the said Act.

N. MADHAVA RAU,
Dewan.

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